

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

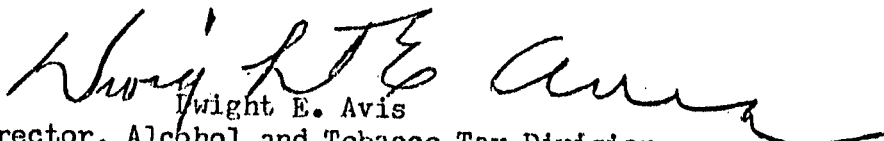
November 10, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-37

Legend on Shipping Cases of Tobacco Products
Removed, Without Payment of Tax, for Export
and Sea Stores Purposes

Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to advise you that the legend, required by articles 5(a)(3) of Regulations 73 and 76, may be omitted from cases of tobacco products removed from your factories, without payment of tax, for export and sea stores purposes.
2. Authority was granted during World War II, for reasons of military security, to omit the legend from cases of tobacco products removed, without payment of tax, under the provisions of Regulations 73 and 76, for delivery to the armed forces for exportation or for use as sea stores. This authority has not been rescinded because the National Office determined that the legend serves no useful purpose and the appearance of the legend on such cases of tobacco products, which shows the kind of merchandise contained therein, encourages pilferage and unlawful diversion of the products. For the same reasons, this office has also approved specific requests, when submitted by manufacturers, to omit the legend from all cases of tobacco products removed for export or sea stores purposes.
3. Therefore, it will be satisfactory to this office for you to omit the legend in such instances, if you so desire. However, it will be necessary to number the cases of such products for identification and accounting purposes. This arrangement conforms with the proposed new export and sea stores regulations, 26 CFR Part 290, which will be published in the near future.
4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division